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OCT 10 2008

OFFICE OF PETITIONS

Inventors: David Catanzaro
Serial No.: 09/505,791
Filed: 17 February 2000
Title: ARTICLE ASSEMBLY

RENEWED PETITION UNDER 37 CFR 1.137(b)

Hon. Commissioner
Of Patents & Trademarks
Washington, D.C. 20231

Dear Sir:

This RENEWED PETITION UNDER 37 CFR 1.137(b), is in response to the Office Action dated August 27, 2008.

I hereby declare that all statements made herein of my knowledge are true and all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made punishable by fine or imprisonment, or both, under section 1001 of title 18 of the United States Code, and that such willful false statements, may jeopardize the validity of the application, any patent issuing therein, or any patent to which this verified statement is directed.


David Catanzaro

10/06/08

Statements of Fact



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OFFICE OF PETITIONS

Summary

An Information Disclosure Statement was filed and sent to examiner Gary Graham, on January 5, 2002 with regard to a product that had very similar features to my application. Several weeks before I filed the Information Disclosure Statement, I spoke to Mr. Graham by phone about said product and stated to him that I received the 'Notice of Allowance' and the due date to pay the fee was 1/7/02. He then stated to me that I needed to file the Information Disclosure Statement and that he would be making a ruling as to the merits of my application. He also stated "That everything would be put on hold" until after his ruling. With that said by my examiner, I believed there was 'No' obligation for me to pay the fee until after he made is ruling.

I received Mr. Graham's ruling on August 1, 2002 deciding my application was valid and would issue without any changes in light of the new matter. To my surprise, In October of 2002, I received the Notice of Abandonment. As soon as I received the Notice, I called Mr. Graham and told him about the Notice and that he assured me that ALL activity on the application would be suspended until after his ruling including the Issue Fee. I further stated that I was under the impression that a 'New Issue Fee' notice would be sent after his decision. Mr. Graham said he could not do anything about the Notice of Abandonment and that I must have miss understood what he previously said.

When I found out I had to pay an additional \$700.00 or more to file a Petition to Revive, I just could not afford to pay it do to the fact that my business, which was already modest, was rapidly on the decline after 9/11.

Income History

Starting in 2001 and through 2006, My business, One Voice Ministries, was a sole owned venture. In the early part of the decade, I was involved in full time prison ministry. Prison officials paid me to perform as a musician and share my faith at prison facilities across the country. Because of drastic budget cuts that started after 9/11, within the Federal Bureau of Prisons, funding for my program was drastically being cut.

Not being able to afford to stay at my previous address (which was listed on the application), in 2005 I had to move in with a relative because I could not afford to pay rent by myself any longer. My previous landlord forgave me a debt of over \$1,000.

I believe in humanitarian work, and in 2007 my business name changed to David Joseph Music. In 2007 I performed at over 40 military bases for our soldiers and their families throughout the country. I received no pay for those performances just whatever I made on selling my recordings.

If not for a friend who recently gave me a product as a gift, which I sold on ebay for a few thousand dollars, I would not have been able to pay the fees still to this day.

I've included 6-years of schedule C forms from tax returns from 2002 to 2007. All forms show Profit or Losses. I have had 'Net Losses' for every year except 2002 and 2005. In 2002, I showed an adjusted gross income of \$6,826 of which \$1,073 was owed for taxes. I was solely living at 626 Penn Avenue, Mayfield, PA, in 2002. My food, gas and heating costs 'conservatively estimated,' were well between \$2,800 and \$3,500 and my rent was \$3,180 that year.

The 2003 Schedule C shows a loss or negative amount of: \$1,921
The 2004 Schedule C shows a loss or negative amount of: \$881
The 2005 Schedule C shows a profit in the amount of: \$322
The 2006 Schedule C shows a loss or negative amount of: \$77
The 2007 Schedule C shows a loss or negative amount of: \$5,717

As stated above, the attached schedule C forms for all consecutive years including 2007, disclose a net loss from my business with the exception of 2002 & 2005. I have survived, meeting basic needs, from a variety of assistance through the years. This application was not paid for dew to 'Extreme Financial Hardship' and my Tax return statements verify the extent of my hardship. I respectful ask, that based on the enclosed information and above statements, That I have met the unintentional standard under 37 CFR 1.37(b).

Department of the Treasury
Internal Revenue Service▶ Do not send to the IRS. Keep for your records.
▶ See Instructions.

2002

Declaration Control Number (DCN) 00-230662-3

Taxpayer's name

DAVID J. CATANZARO

Social security number

190-52-3006

Spouse's name

Spouse's social security number

Part I Tax Return Information - Tax Year Ending December 31, 2002 (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 35; Form 1040A, line 21; Form 1040EZ, line 4)	1	6,826
2	Total tax (Form 1040, line 61; Form 1040A, line 38; Form 1040EZ, line 10)	2	1,038
3	Federal income tax withheld (Form 1040, line 62; Form 1040A, line 39; Form 1040EZ, line 7)	3	0
4	Refund (Form 1040, line 71a; Form 1040A, line 45a; Form 1040EZ, line 11a)	4	
5	Amount you owe (Form 1040, line 73; Form 1040A, line 47; Form 1040EZ, line 12)	5	1,073

Part II Declaration and Signature Authorization of Taxpayer

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2002, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of my electronic income tax return. I acknowledge that I have read the Consent to Disclosure and, if applicable, Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return and I agree to the provisions contained therein. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize HR Block to enter my PIN 19052 as my signature
ERO firm name
on my tax year 2002 electronically filed income tax return. do not enter all zeros

☐ I will enter my PIN as my signature on my tax year 2002 electronically filed income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN Program. The ERO must complete Part III below.

Your signature ▶  Date ▶ 04/10/2003

Spouse's PIN: check one box only

☐ I authorize _____ to enter my PIN _____ as my signature
ERO firm name
on my tax year 2002 electronically filed income tax return. do not enter all zeros

☐ I will enter my PIN as my signature on my tax year 2002 electronically filed income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN Program. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only - continue below**Part III Certification and Authentication - Practitioner PIN Method**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

23066201407

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the tax year 2002 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN Program.

ERO's signature ▶  Date ▶ 04/10/2003

ERO Must Retain This Form - See Instructions
Do Not Submit This Form To the IRS Unless Requested To Do So

SCHEDULE C
(Form 1040)

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2003

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.
▶ Attach to Form 1040 or 1041. ▶ See Instructions for Schedule C (Form 1040).

Name of proprietor DAVID J CATANZARO		Social security number (SSN) 190-52-3006
A Principal business or profession, including product or service (see page C-2 of the instructions) EVANGELIST : SERVICE		B Enter code from pages C-7, 8, & 9 ▶ 711510
C Business name. If no separate business name, leave blank. DAVE CATANZARO ONE VOICE MINISTRIES		D Employer ID number (EIN), if any
E Business address (including suite or room no.) ▶ 626 PENN AVE City, town or post office, state, and ZIP code MAYFIELD, PA 18433		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2003? If "No," see page C-3 for limit on losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2003, check here <input type="checkbox"/> <input type="checkbox"/>		

Part I Income

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here <input type="checkbox"/>	1	7,229.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	7,229.
4 Cost of goods sold (from line 42 on page 2)	4	
5 Gross profit. Subtract line 4 from line 3	5	7,229.
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6	
7 Gross income. Add lines 5 and 6 <input type="checkbox"/>	7	7,229.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		19 Pension and profit-sharing plans	19	
9 Car and truck expenses (see page C-3)	9	4,338.	20 Rent or lease (see page C-5):		
10 Commissions and fees	10		a Vehicles, machinery, and equipment	20a	
11 Contract labor (see page C-4)	11		b Other business property	20b	
12 Depletion	12		21 Repairs and maintenance	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13		22 Supplies (not included in Part III)	22	1,867.
14 Employee benefit programs (other than on line 19)	14		23 Taxes and licenses	23	
15 Insurance (other than health)	15	252.	24 Travel, meals, and entertainment:		
16 Interest:			a Travel	24a	399.
a Mortgage (paid to banks, etc.)	16a		b Meals and entertainment		3,600.
b Other	16b		c Enter nondeductible amount included on line 24b (see page C-5)		1,800.
17 Legal and professional services	17	100.	d Subtract line 24c from line 24b	24d	1,800.
18 Office expense	18		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27 Other expenses (from line 48 on page 2)	27	394.
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns <input type="checkbox"/>	28	9,150.			
29 Tentative profit (loss). Subtract line 28 from line 7	29	(1,921.)			
30 Expenses for business use of your home. Attach Form 8829	30				
31 Net profit or (loss). Subtract line 30 from line 29.	31	(1,921.)			

- If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.
- If a loss, you must go to line 32.
- 32 If you have a loss, check the box that describes your investment in this activity (see page C-6).
- If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.
- If you checked 32b, you must attach Form 6198.

- 32a ☒ All investment is at risk.
- 32b ☐ Some investment is not at risk.

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2004

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

▶ Attach to Form 1040 or 1041. ▶ See instructions for Schedule C (Form 1040).

Name of proprietor

DAVID J CATANZARO

Social security number (SSN)

190-52-3006

A Principal business or profession, including product or service (see page C-2 of the instructions)

EVANGELIST : SERVICE

B Enter code from pages C-7, 8, & 9

▶ 711510

C Business name. If no separate business name, leave blank.

DAVE CATANZARO ONE VOICE MINISTRIES

D Employer ID number (EIN), if any

E Business address (including suite or room no.) ▶ **286 UPPER POWDERLY ST**

City, town or post office, state, and ZIP code **CARBONDALE, PA 18407**

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2004? If "No," see page C-3 for limit on losses

☒ Yes ☐ No

H If you started or acquired this business during 2004, check here

Part I Income

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here	<input type="checkbox"/>	1	9,911.
2 Returns and allowances		2	
3 Subtract line 2 from line 1		3	9,911.
4 Cost of goods sold (from line 42 on page 2)		4	
5 Gross profit. Subtract line 4 from line 3		5	9,911.
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)		6	
7 Gross income. Add lines 5 and 6		7	9,911.

Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising	8	4,117.	19 Pension and profit-sharing plans	19	
9 Car and truck expenses (see page C-3)	9	3,299.	20 Rent or lease (see page C-5):		
10 Commissions and fees	10	193.	a Vehicles, machinery, and equipment	20a	
11 Contract labor (see page C-4)	11		b Other business property	20b	
12 Depletion	12		21 Repairs and maintenance	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13		22 Supplies (not included in Part III)	22	454.
14 Employee benefit programs (other than on line 19)	14		23 Taxes and licenses	23	
15 Insurance (other than health)	15		24 Travel, meals, and entertainment:		
16 Interest:			a Travel	24a	
a Mortgage (paid to banks, etc.)	16a		b Meals and entertainment		1,700.
b Other	16b		c Enter nondeductible amount included on line 24b (see page C-5)		850.
17 Legal and professional services	17	100.	d Subtract line 24c from line 24b	24d	850.
18 Office expense	18		25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns			26 Wages (less employment credits)	26	
			27 Other expenses (from line 48 on page 2)	27	1,779.
				28	10,792.
29 Tentative profit (loss). Subtract line 28 from line 7				29	(881.)
30 Expenses for business use of your home. Attach Form 8829				30	
31 Net profit or (loss). Subtract line 30 from line 29.				31	(881.)

• If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

• If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see page C-6).

• If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

• If you checked 32b, you must attach Form 6198.

32a ☒ All investment is at risk.
32b ☐ Some investment is not at risk.

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.
► Attach to Form 1040 or 1041. ► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2005
Attachment
Sequence No. **09**

Name of proprietor DAVID J CATANZARO		Social security number (SSN) 190-52-3006
A Principal business or profession, including product or service (see page C-2 of the instructions) EVANGELIST : SERVICE		B Enter code from pages C-8, 9 & 10 ► 711510
C Business name. If no separate business name, leave blank. DAVE CATANZARO ONE VOICE MINISTRIES		D Employer ID number (EIN), if any
E Business address (including suite or room no.) ► 286 UPPER POWDERLY STREET City, town or post office, state, and ZIP code CARBONDALE, PA 18407		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G Did you "materially participate" in the operation of this business during 2005? If "No," see page C-3 for limit on losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2005, check here <input type="checkbox"/> <input type="checkbox"/>		

Part I Income

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here. <input type="checkbox"/>	1	10,025.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	10,025.
4 Cost of goods sold (from line 42 on page 2)	4	
5 Gross profit. Subtract line 4 from line 3	5	10,025.
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6	
7 Gross income. Add lines 5 and 6	7	10,025.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	119.	18 Office expense	18	732.
9 Car and truck expenses (see page C-3)	9	2,721.	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see page C-5):	20	
11 Contract labor (see page C-4)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	75.
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:	24	
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	393.
b Other	16b		b Deductible meals and entertainment (see page C-5)	24b	1,433.
17 Legal and professional services	17	100.	25 Utilities	25	
			26 Wages (less employment credits)	26	
			27 Other expenses (from line 48 on page 2)	27	4,130.

28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28	9,703.
29 Tentative profit (loss). Subtract line 28 from line 7	29	322.
30 Expenses for business use of your home. Attach Form 8829	30	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	322.
32 If you have a loss, check the box that describes your investment in this activity (see page C-6). • If you checked 32a, enter the loss on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198 . Your loss may be limited.	32a <input type="checkbox"/> 32b <input type="checkbox"/>	All investment is at risk. Some investment is not at risk.

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

► Attach to Form 1040, 1040NR, or 1041. ► See instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2006

Attachment
Sequence No. **09**

Name of proprietor DAVID J CATANZARO		Social security number (SSN) 190-52-3006
A Principal business or profession, including product or service (see page C-2 of the instructions) EVANGELIST : SERVICE		B Enter code from pages C-8, 9, & 10 711510
C Business name. If no separate business name, leave blank. DAVE CATANZARO ONE VOICE MINISTRIES		D Employer ID number (EIN), if any
E Business address (including suite or room no.) ► 286 UPPER POWDERLY STREET City, town or post office, state, and ZIP code CARBONDALE, PA 18407		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G Did you "materially participate" in the operation of this business during 2006? If "No," see page C-3 for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2006, check here <input type="checkbox"/>		

Part I Income

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here. <input type="checkbox"/>	1	8,150.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	8,150.
4 Cost of goods sold (from line 42 on page 2)	4	
5 Gross profit. Subtract line 4 from line 3	5	8,150.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see page C-3)	6	
7 Gross income. Add lines 5 and 6	7	8,150.

Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising	8		18 Office expense	18	555.
9 Car and truck expenses (see page C-4)	9	2,243.	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see page C-5):		
11 Contract labor (see page C-4)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	509.
b Other	16b		b Deductible meals and entertainment (see page C-6)	24b	2,196.
17 Legal and professional services	17		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27 Other expenses (from line 48 on page 2)	27	2,724.
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28	8,227.			
29 Tentative profit (loss). Subtract line 28 from line 7	29	(77.)			
30 Expenses for business use of your home. Attach Form 8829	30				
31 Net profit or (loss). Subtract line 30 from line 29.	31	(77.)			
<ul style="list-style-type: none"> • If a profit, enter on Form 1040, line 12, and Schedule SE, line 2 or on Form 1040NR, line 13 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32. 					
32 If you have a loss, check the box that describes your investment in this activity (see page C-6).					
<ul style="list-style-type: none"> • If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2 or on Form 1040NR, line 13 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited. 					
			32a	<input checked="" type="checkbox"/>	All investment is at risk.
			32b	<input type="checkbox"/>	Some investment is not at risk.

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.
► Attach to Form 1040, 1040NR, or 1041. ► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2007

Attachment
Sequence No. **09**

Name of proprietor DAVID J CATANZARO		Social security number (SSN) 190-52-3006
A Principal business or profession, including product or service (see page C-2 of the instructions) MUSICIAN : MUSIC		B Enter code from pages C-8, 9, & 10 ► 711510
C Business name. If no separate business name, leave blank. DAVID JOSEPH MUSIC		D Employer ID number (EIN), if any
E Business address (including suite or room no.) ► 286 UPPER POWDERLY STREET City, town or post office, state, and ZIP code CARBONDALE, PA 18407		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G Did you "materially participate" in the operation of this business during 2007? If "No," see page C-3 for limit on losses. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2007, check here <input type="checkbox"/> <input type="checkbox"/>		

Part I Income	
1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here. ► <input type="checkbox"/>	1 32,135.
2 Returns and allowances	2
3 Subtract line 2 from line 1	3 32,135.
4 Cost of goods sold (from line 42 on page 2)	4
5 Gross profit. Subtract line 4 from line 3	5 32,135.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see page C-3)	6
7 Gross income. Add lines 5 and 6	7 32,135.

Part II Expenses. Enter expenses for business use of your home only on line 30.	
8 Advertising	8
9 Car and truck expenses (see page C-4)	9 10,324.
10 Commissions and fees	10 931.
11 Contract labor (see page C-4)	11
12 Depletion	12
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13
14 Employee benefit programs (other than on line 19)	14
15 Insurance (other than health)	15
16 Interest:	16
a Mortgage (paid to banks, etc.)	16a
b Other	16b
17 Legal and professional services	17 100.
18 Office expense	18 831.
19 Pension and profit-sharing plans	19
20 Rent or lease (see page C-5):	20
a Vehicles, machinery, and equipment	20a
b Other business property	20b
21 Repairs and maintenance	21
22 Supplies (not included in Part III)	22 13,634.
23 Taxes and licenses	23
24 Travel, meals, and entertainment:	24
a Travel	24a 3,577.
b Deductible meals and entertainment (see page C-6)	24b 2,552.
25 Utilities	25
26 Wages (less employment credits)	26
27 Other expenses (from line 48 on page 2)	27 5,903.
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28 37,852.
29 Tentative profit (loss). Subtract line 28 from line 7	29 (5,717.)
30 Expenses for business use of your home. Attach Form 8829	30
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040 , line 12, and Schedule SE , line 2, or on Form 1040NR , line 13 (statutory employees, see page C-7). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31 (5,717.)
32 If you have a loss, check the box that describes your investment in this activity (see page C-7). • If you checked 32a, enter the loss on both Form 1040 , line 12, and Schedule SE , line 2, or on Form 1040NR , line 13 (statutory employees, see page C-7). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198 . Your loss may be limited.	32a <input checked="" type="checkbox"/> All investment is at risk. 32b <input type="checkbox"/> Some investment is not at risk.